ANALYSIS OF GOODS RECEIPT PROCEDURES ON INVENTORY RECORDING COMPLIANCE AT HOTEL X BOGOR

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Abstract
This study analyzes the implementation and compliance of Standard Operating Procedures (SOPs) in the goods receiving and requisition processes at Hotel X Bogor. The increasing operational demands in the hospitality industry require effective inventory and logistics management to ensure cost efficiency and service quality. This research uses a qualitative descriptive method with purposive sampling, where data were gathered through observations, interviews, and documentation. The analysis process includes data reduction, data presentation, and verification. The findings indicate that the goods receiving SOP at Hotel X is aligned with industry standards, covering document verification, quantity and price checks, classification of inventory items, special handling procedures for perishable goods, and daily reporting to the cost control division. The requisition SOP includes strict warehouse operating hours, the implementation of the First In First Out (FIFO) system, daily documentation of item requests, planning for imported goods' lead time, and monthly physical inventory checks. Flowchart analysis shows that both SOPs are integrated with the hotel's information system (Power Pro), enabling accurate and efficient data processing. Overall, the SOPs are well-structured and support effective internal control, although improvements in digitalization and system integration could further enhance operational performance.

Keywords*: Cost Control, FIFO System, Goods Receiving, Hotel Operations, Inventory Management, Standard Operating Procedure (SOP).*

INTRODUCTION

The Unitary State of the Republic of Indonesia (NKRI) is a country with a very large population. According to data from the Central Statistics Agency (BPS), Indonesia's population in mid-2024 reached 281,603.8 thousand. Furthermore, Indonesia's abundant natural resources make it an attractive destination for both domestic and international tourists, particularly in the tourism sector. The Googleization of the Tourism and Creative Industries explains that Indonesia has a diverse range of tourist attractions—both natural, social, and cultural—that serve as competitive advantages. This potential, if developed professionally, can strengthen Indonesia's competitiveness on the global stage. (Poerwanto & Shambodo, 2020). This is reinforced by research by Liza Marie & (Liza Marie & Eko Widodo, 2020) This explanation demonstrates that Indonesia, as an archipelagic nation, has enormous potential for tourism development. This indicates that the tourism sector in Indonesia has promising prospects and can continue to grow if managed optimally. If all of this potential is utilized and managed properly, Indonesian tourism will be able to increase its competitiveness at the global level.

According to Law of the Republic of Indonesia Number 10 of 2009 concerning Tourism, tourism is defined as all activities related to tourism, which are multidimensional and multidisciplinary in nature and arise from the needs of each individual and the state, as well as interactions between tourists and the local community, fellow tourists, the government, regional governments, and entrepreneurs (Riani, 2021). Therefore, any form of visit facilitated for recreational purposes through travel can be categorized as tourism.

Bogor City is a city with many tourist attractions, including in the hotel sector. The number of hotels in Bogor City changed in 2022 and 2023. The number of non-star hotels increased significantly from 43 to 58 units, an increase of 15 units. This increase was in line with the number of 3-star hotels, which rose from 19 to 22 units. Conversely, 1-star hotels experienced a sharp

decline from 8 to 2 units, 2-star hotels decreased from 12 to 6 units, and 4-star hotels decreased slightly from 16 to 13 units. In both years, Bogor City had no 5-star hotels. The following is the number of hotels in Bogor City according to the Bogor City Central Statistics Agency for 2022-2023:
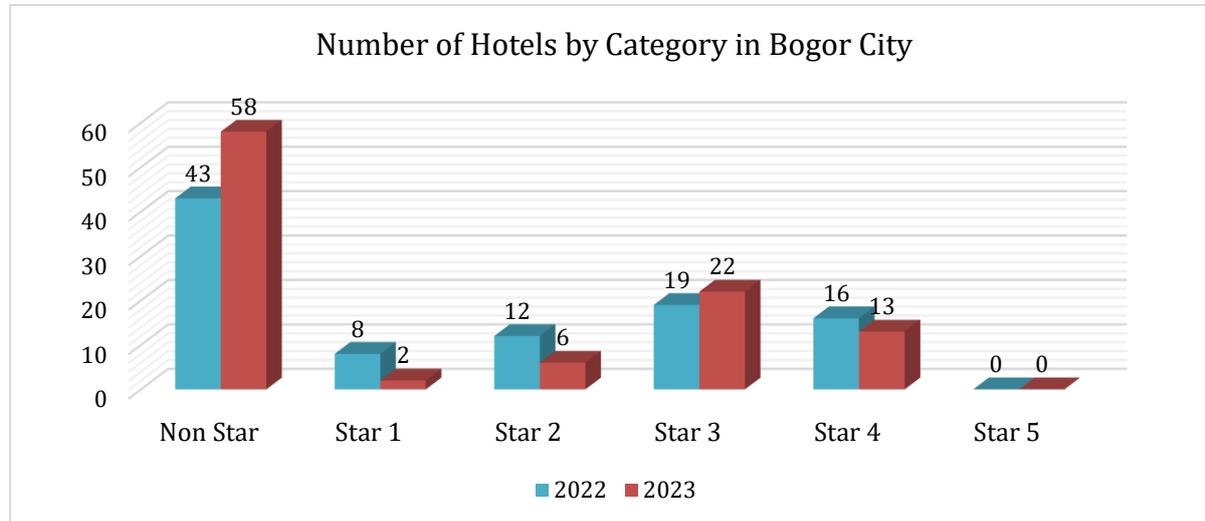

Figure 1. Number of Hotels in Bogor City
Source: Bogor City Tourism and Culture Office; Quoted from Bogor City in Figures 2023

According to data from the Central Statistics Agency (BPS), the number of hotels in Bogor City changed from 2022 to 2023. The increase in the number of non-starred and three-star hotels indicates a tendency for tourists to choose facilities with good service but remain affordable, compared to one-, two-, four-, and five-star hotels. Correspondingly, the number of tourist visits also increased significantly from 2021 to 2023. During that period, international tourist visits rose from 42,719 to 52,010, while domestic tourists increased from 2,388,902 to 2,946,272. This increase was influenced by the recovery of the tourism sector after the pandemic, government promotional strategies, improvements to destination infrastructure, and the reopening of tourist areas with strict health protocols.

The increase in tourist visits has led to increased operational needs for hotels, including logistics management, particularly in the process of receiving and requisitioning goods. Hotels play a crucial role in the tourism industry, as service quality depends heavily on the smooth distribution of goods between departments. However, field observations revealed several issues, such as inventory layouts that did not comply with standard operating procedures (SOPs), complicating the search process and slowing down the issuance of goods. Furthermore, damaged goods were received due to a lack of supplier control, as well as inconsistencies in inventory data between stock cards and the system, potentially causing confusion for staff and disrupting the accuracy of inventory records. This makes items difficult to find and slows down the issuance process. According to (Pramawati et al., 2019) an orderly and neatly arranged inventory layout or storage process can facilitate retrieval and reduce damage to goods. Therefore, an inventory layout that complies with Standard Operating Procedures (SOPs) can help relevant parties work more efficiently.

Another issue that arose was substandard food storage conditions. Some raw materials were stored at sub-optimal temperatures, resulting in unpleasant odors and accelerated spoilage. In fact, freezers should be maintained at 0–5°C to ensure the quality of frozen products is maintained. Inconsistencies in the processes of receiving, recording, and storing goods indicate suboptimal implementation of SOPs. Therefore, this study aimed to conduct a compliance audit of the goods receiving and requisitioning process at Hotel X Bogor, compare current practices with applicable SOPs, and review their compliance with relevant industry theories and standards.

METHOD

This research was conducted at a hotel. The address of this research is Bogor City, West Java. The technique used by the researcher was purposive sampling. This means that purposive sampling selects sample members from a population determined solely by the researcher (subjectively) (Sumargo, 2020). This research was conducted at Hotel X in Bogor as the research location, with the criteria of the storekeeper and related parties as respondents or units in the research. The criteria used by the researcher were the parties concerned who specifically receive and issue goods in the request process in the warehouse or store. Based on the opinions of previous experts, it can be concluded that archives are communication and information materials from recordings of activities or events that can be used as evidence in various forms of media or electronic media (Daini et al., 2017)

The data collection techniques used by the researcher were direct observation, interviews, and documentation based on the research subjects. According to Sugiyono (2019) in his research (Handayani, 2020), observation is a data collection method that has special characteristics compared to other methods. This means that observation focuses directly on the observed subjects, who are the primary source of information needed by the researcher. Therefore, the observation in this study involved direct observation of the Standard Operating Procedure (SOP) compliance audit at Hotel X in Bogor. Thus, this technique requires specific data collection (Juli et al., 2024). SOPs outline operational steps in detail to support policy implementation, as well as ensure consistency and accountability in carrying out tasks (Rufi, Aisyah, 2025). Observation is a data collection technique that has unique characteristics compared to other methods such as interviews and questionnaires. Observation is not limited to humans as research objects, but can also observe work processes, physical conditions, behavior, and systems within an organization (Sugiyono, 2005). According to Sujarweni (2015), Standard Operating Procedures (SOP) are a set of written instructions that are systematically arranged to explain the workflow, responsibilities, and stages of implementing operational activities in an organization.

The data analysis technique used by the researcher was descriptive qualitative with a field study at Hotel X in Bogor and comparative analysis with expert theory. The researcher described the actual conditions by obtaining data collected in accordance with applicable Standard Operating Procedures (SOP). The data analysis conducted by the researcher had 3 (three) stages according to (Ompusunggu & Sari, 2019; Chevallard & Bosch, 2020), namely data reduction, data presentation, and data verification in the research(Purnamasari & Afriansyah, 2021)

The data analysis process in this study was carried out through three stages, namely data reduction, data presentation, and data verification. Data reduction includes simplification, selection, and grouping of information relevant to the research focus, such as analysis of Standard Operating Procedures (SOPs), expert theories, and interview results related to the compliance audit at Hotel X in Bogor. The next stage is data presentation, namely the arrangement of information in an organized manner in the form of narrative text, flowcharts, flow diagrams, and documentation to facilitate researchers in understanding the findings and planning further analysis. The final stage is data verification or drawing conclusions, namely the process of interpreting findings that have been validated with field evidence through the creation of Data Flow Diagrams (DFDs) and comparison of procedural conformity. All three stages of analysis require the support of data obtained through observation and interviews as the main sources of inform Through this qualitative descriptive approach, researchers sought to understand the implementation of SOPs comprehensively, including the suitability of procedures to field practices and the identification of potential problems that arise in operational processes. Analysis was conducted by comparing field findings with theoretical standards and industry provisions to assess the level of compliance and effectiveness of procedure implementation. Furthermore, researchers also examined the extent to which the SOPs were understood and implemented by staff involved in receiving and requisitioning goods. Thus, this method enabled researchers to provide a clear picture of the actual state of SOP implementation at Hotel X and to develop

recommendations for improvements that were relevant and in accordance with the hotel's operational needs.

RESULTS AND DISCUSSION

1. Identify compliance

The goods receipt procedure is essential. According to the Indonesian Logistics Association, goods receipt means receiving physical goods from the factory, principal, or distributor. This process must comply with the order and delivery, as well as the handling requirements stated in the documentation (Simanjuntak, Friska Septiani, 2021).It begins with initial information regarding the arrival of goods the day before, a careful examination of the quantity and price of goods received to ensure they match the order, then determining the status of the goods, whether for inventory or immediate use, including the involvement of dedicated staff for specific items such as fresh food, and reporting all daily receipts to the finance department. All of these steps aim to ensure smooth operations, minimize recording errors or losses, avoid wasting company funds, and ensure effective cost control.

Structured warehouse and inventory management procedures, including establishing clear operating hours, implementing a FIFO system, recording and reporting daily demand for goods, calculating accurate lead times for imported goods, and conducting monthly physical inventories with discrepancy reporting, are crucial. A research paper (Hamidy, 2024) explains that implementing a FIFO inventory management system significantly strengthens stock control and boosts operational efficiency. It also helps reduce the risk of loss and ensures optimal resource utilization. The implementation of these criteria collectively improves operational efficiency, maintains inventory quality, enables effective cost control, and supports data-driven financial decisions, thus contributing to overall business stability and smooth operation.

Checking the delivery note is crucial to ensuring there is no miscommunication between the two parties. This ensures that the ordered goods meet the established criteria. This creates an effective relationship, ensuring smooth payment between the recipient and sender. The goods release request letter serves as the foundation for proper recording of goods according to standardized forms. This minimizes errors in goods release and ensures that the requested goods are in stock. This allows the hotel to improve operational efficiency.

2. Analysis of Standard Operating Procedures (SOP) for Receiving and Requesting Goods at Hotel X in Bogor

Based on the Standard Operating Procedure (SOP) for receiving goods at Hotel X, the process begins with initial planning where the receiving department is required to receive a copy of the purchase order (PO) one day before the goods arrive to ensure the readiness of the area and necessary resources. At the receiving stage, department users are required to sign the delivery note as a form of accountability, as well as ensure the quantity and price of goods are in accordance with the PO to avoid over-ordering and to maintain cost control. In addition, each item received must be classified as inventory or non-inventory, along with its cost allocation, to support accurate accounting records. For food ingredients such as fruit, vegetables, fish, and meat, the receiving process must be accompanied by kitchen staff or chefs to maintain quality and hygiene

standards according to F&B operational needs. All goods receiving activities then end with the preparation of a daily report that is submitted to the cost control department as a form of routine monitoring and evaluation. These observation findings indicate that Hotel X's SOP has regulated the receiving process comprehensively, covering aspects of control, quality, accountability, and reporting that support the effectiveness of hotel operations. Based on observations of the implementation of the Standard Operating Procedure (SOP) for goods requests at Hotel X Bogor, it can be seen that the hotel has implemented a fairly well-organized inventory management mechanism. Determining warehouse operating hours from 2:00 PM to 5:00 PM WIB provides a clear workflow for warehouse staff and user departments, resulting in a more orderly and minimally disruptive goods request process. The implementation of the FIFO system also demonstrates that the hotel understands the importance of inventory rotation, particularly for food and beverage items that are at risk of expiration. Furthermore, the recording of goods requests daily and the mandatory reporting to the cost control department strengthens internal controls and allows for real-time monitoring of expenses. Calculating the lead time for imported goods based on the origin of the order indicates that the hotel has good demand planning for goods with long lead times. A monthly physical inventory is also crucial for maintaining accurate stock data, detecting discrepancies, and preventing inventory loss or misappropriation. Any discrepancies between physical and system data, which are then reported to the cost control department, demonstrate the hotel's commitment to maintaining transparency and accountability in logistics management. Therefore, the implemented SOPs generally adhere to the basic principles of effective inventory management, although there is still potential for improvement in terms of digitalization and system integration to increase efficiency. Problems in inventory management often occur, such as inaccurate order quantities and high storage costs. This study aims to determine the optimal order quantity and evaluate the effectiveness of the Just-In-Time (JIT) method in reducing storage costs and increasing operational efficiency. (Jessy, 2025).

The goods requisition process begins with the department requiring the list of goods. They begin by creating a Market List and Purchase Request, which serve as the basis for procurement. This department then searches for and compares prices (Contact Price). If the prices are satisfactory, the request is forwarded to the next stage. However, if the prices are not satisfactory, the Market List and Purchase Request process is repeated or postponed. Afterward, all requisition documents are submitted to the Purchasing department. The following is a flowchart diagram of the goods receipt process, taken from interviews:
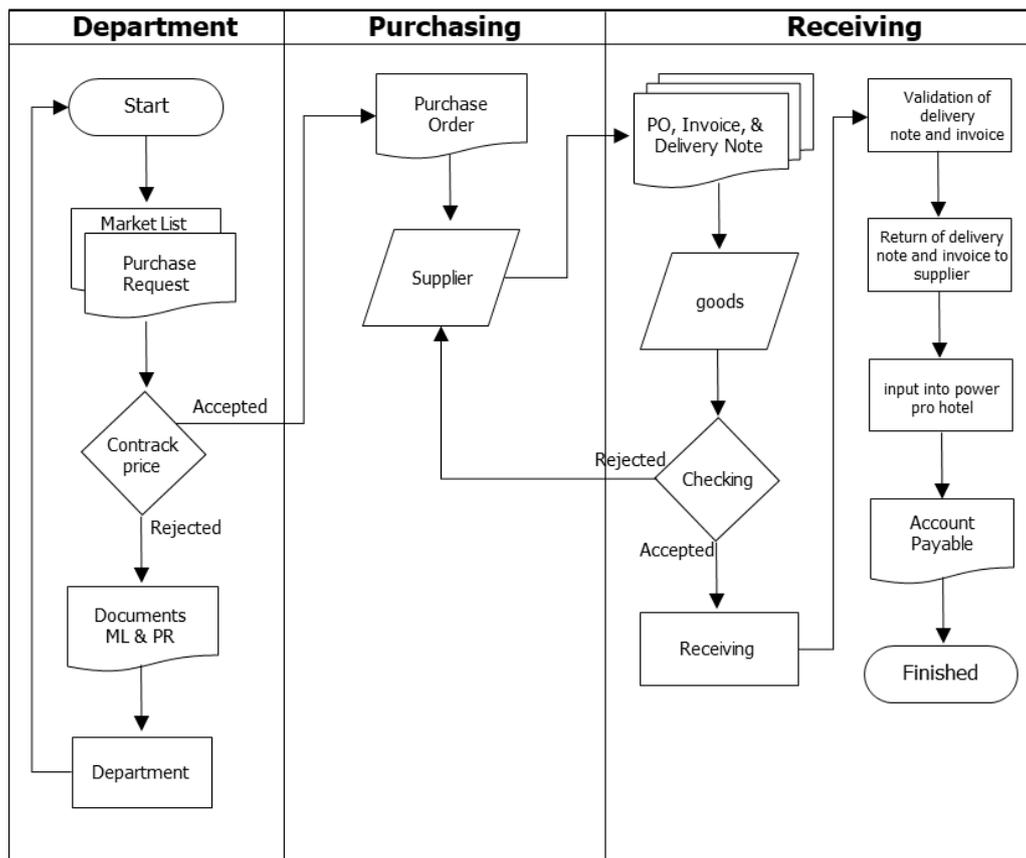
Figure 2. Goods Receipt Design Information System Analysis
Source: Data is processed 2025

After the data is processed, the Purchasing department receives the data from the Market List and Purchase Request and then prepares a Purchase Order (PO), the official order document, which is then sent to the Supplier. Next, Receiving acts as the recipient of the goods. They simultaneously receive various inputs: the Purchase Order (from Purchasing), the Delivery Order and Invoice (both from the Supplier), and the physical goods themselves. Once the goods and documents are received, a critical quality and quantity check is performed. The results of this check determine the next step: if the goods are not in accordance, they are returned or a complaint is filed with the Supplier; if they are in accordance, the process continues, in accordance with Hotel X's Standard Operating Procedure (SOP).

Upon successful inspection, Receiving staff will sign the Delivery Order and Invoice as proof of receipt, and then some of the documents will be returned to the Supplier. Finally, the information from the Delivery Order and Invoice will be entered into the Power Pro Hotel system for official recording. This receipt data is then forwarded to the Accounts Payable department for payment to the supplier.
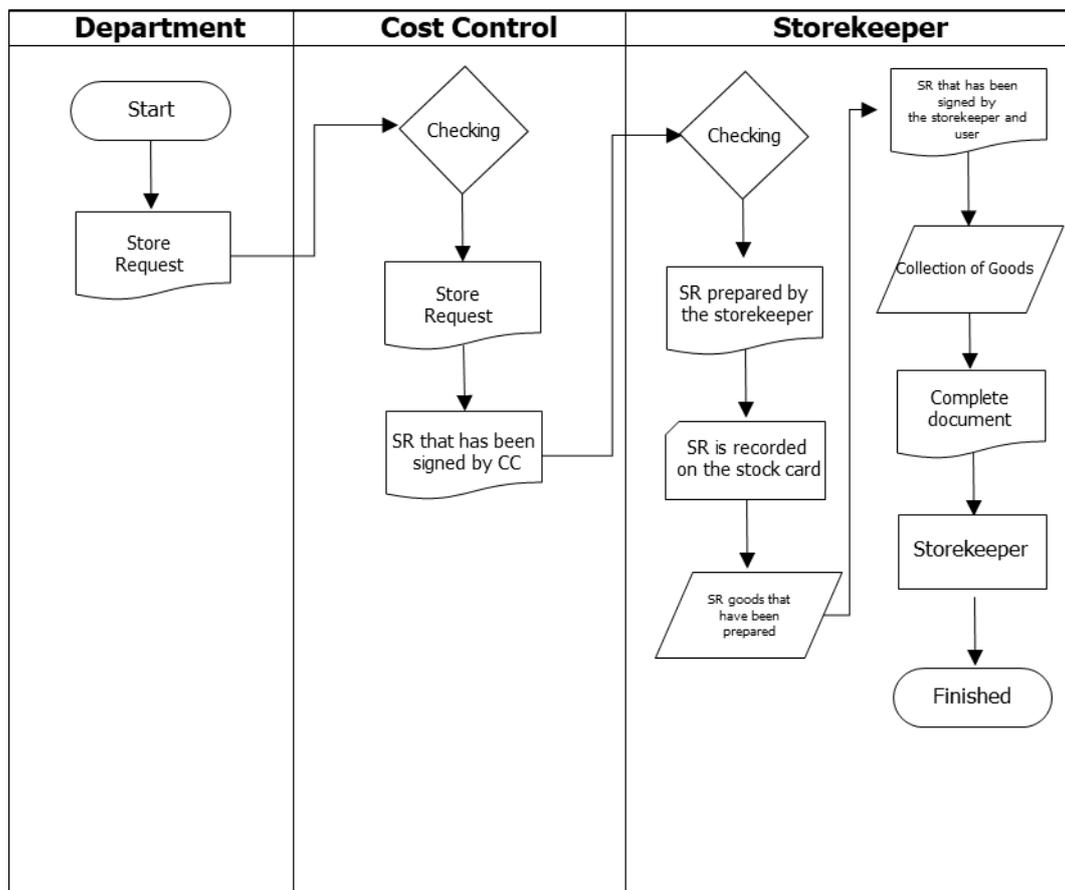
Figure 3. Information System Analysis Design of Goods Request
Source: Data is processed 2025

The inventory requisition process begins with a department submitting a store request to Cost Control. Cost Control evaluates the request; if rejected, it is returned for revision. If approved, Cost Control signs it, and the approved document is forwarded to the storekeeper.

This is in line with what Utojo said in his research (Simanjuntak, Friska Septiani, 2021), The Storekeeper is responsible for preparing items as requested and recording their details on the Stock Card for inventory purposes. These ready items can then be picked up by the User (a representative of the requesting Department). This picking process is validated by the Storekeeper and User signing the Store Request, which serves as proof of handover. After the items are picked up, the signed Store Request will be returned to the Storekeeper to be input into Power Pro HotelThe recording process in Power Pro is digitally executed through an integrated system and can save time in real-time without the need for manual re-recording, avoiding errors and the like (Elli Yana, 2025). An analysis of the conformity between the flow of goods receipt and demand at Hotel X in Bogor with Utojo's theory shows that the procedures implemented by the hotel have met and even exceeded existing theoretical standards. In the goods receipt process, most of the steps taken by Hotel X are in accordance with Utojo's theory (2019:51), especially in terms of verifying quantity, quality, and supporting documents, as well as accountability mechanisms through signing and documenting receipts. Although there are some differences— such as pre-receipt preparation in the form of receiving POs one day in advance and special procedures for perishable goods—these differences indicate that Hotel X has a more detailed and adaptive system to the operational needs of the hospitality industry. These additional procedures actually show improved internal control and better operational quality compared to general theory.

The flow of demand for goods at Hotel X Bogor shows a very high level of conformity with the theory. Utojo (2019), especially in the use of standard request forms (store requests), approval by authorities, the process of issuing goods by the Storekeeper, as well as recording and signing by the user of the goods. Although there are additional elements in the SOP of Hotel X, such as warehouse operating hours, the FIFO system, planning the lead time of imported goods, and monthly physical inventory, this does not indicate a discrepancy, but rather an expansion of procedures that further strengthen inventory control. Thus, the goods request procedure implemented by Hotel X not only meets the theory, but also provides a broader operational scope to ensure efficiency and stock accuracy. Overall, both the flow of receipt and goods requests at Hotel X Bogor are very much in line with Utojo's theory, with a number of procedural developments that reflect best practices in hotel logistics management. Hotel X is proven to have a structured, comprehensive system that is able to accommodate operational needs in detail, thus demonstrating an excellent level of compliance, effectiveness, and internal control.

The alignment between the Standard Operating Procedures (SOP) at Hotel X in Bogor and Utojo's theoretical framework provides a strong foundation for evaluating the hotel's logistical and inventory management practices more comprehensively. A deeper analysis shows that the hotel's procedures not only conform to theoretical standards but also integrate operational improvements that reflect the evolving challenges in hospitality supply chain management. In many hospitality operations, especially those involving perishable goods and high-frequency stock movement, the accuracy, timeliness, and integrity of receiving and issuing goods are crucial in determining operational continuity and financial efficiency (Hasibuan, 2023). Hotel X demonstrates awareness of this through detailed processes, routine monitoring, and structured communication between departments. the decision to require a copy of the Purchase Order (PO) one day before delivery marks a proactive approach to internal coordination. This pre-receipt procedure significantly reduces operational bottlenecks, especially during peak hours when multiple departments rely on fresh stock. The involvement of chefs and kitchen staff when receiving perishable items also reflects an operational control mechanism that goes beyond generic theory. Utojo's framework provides essential principles, but the hospitality sector requires adjustments that align with food safety standards, hygiene protocols, and freshness indicators—which are inherently absent from broader logistics theories. Therefore, these additional procedures do not represent a deviation but an enhancement that fits industry-specific needs. Moreover, the detailed classification of goods into inventory and non-inventory categories demonstrates Hotel X's adherence to accounting standards and cost allocation practices. By ensuring that each item is accompanied by proper documentation and reported daily to the cost control department, the hotel minimizes the risks of misallocation, phantom inventory, or undocumented consumption—issues that commonly arise in poorly regulated warehouses. This practice is consistent with the findings of Junaidi (2022), who emphasizes that real-time reporting to cost control improves financial accuracy, prevents unexpected cost spikes, and supports long-term budget planning.

Hotel X also integrates digitalization through the use of the Power Pro Hotel system. Digital entry of receiving and issuing goods ensures that data remains synchronized across departments, eliminating the possibility of duplicated records, human error, or delays in reporting. This aligns with contemporary findings in hospitality technology research, where integrated systems significantly improve operational transparency and traceability (Rahadi, 2024). Digitalization not only supports real-time monitoring but also helps management in making faster, evidence-based decisions related to procurement planning, supplier evaluation, and inventory turnover strategies. On the side of the goods request process, the structured workflow involving Market List, Purchase Request, Store Request, and approval by the Cost Control department forms a sequential control mechanism to ensure that all requests genuinely reflect operational needs. The requirement that user departments justify their requests and wait for approval prevents over-ordering, impulse requests, and stock hoarding—practices that can disrupt the balance of inventory and inflate operational costs. Furthermore, the warehouse operating hours established

by the hotel create clear boundaries for request submissions, which in turn improves staff productivity, reduces workflow interruptions, and ensures that stock issuing activities can be completed with precision and proper verification. The implementation of the FIFO system is also a major highlight. FIFO is not only relevant to prevent expiration and spoilage but also a crucial control mechanism that helps maintain stock freshness and reduces wasteful consumption. Several studies indicate that applying FIFO in hospitality environments can reduce food waste by up to 23% annually (Prasetyo, 2024). By integrating FIFO with monthly physical inventory checks and real-time soft-copy reporting, Hotel X ensures that its stock levels remain accurate and that deviations are caught early.

Another advanced element observed in Hotel X's procedure is the calculation of lead time, particularly for imported goods. This aligns with Utojo's emphasis on timely processing but extends further by considering geographical, logistical, and operational factors that can delay shipments. Proper lead time forecasting supports efficient procurement planning, prevents stock shortages, and ensures continuous availability of essential materials. According to Wahyudi (2023), hotels that manage lead times effectively are able to stabilize their supply chain even during periods of high demand or external disruptions. While the alignment with theory is strong, several areas present opportunities for further enhancement. One of them is the digital integration of Market Lists and Purchase Requests into the hotel's centralized system. Although the hotel already uses Power Pro for receiving and issuing goods, integrating procurement requests into the same system would create a fully unified process. This would minimize dependence on manual or partially digital documents and provide a complete audit trail, which benefits both internal control and external audit assessments. Additionally, improving supplier performance evaluation—such as consistently tracking delivery accuracy, quality consistency, and timeliness—could further optimize the receiving process. Supplier scorecards have been proven effective in reducing supply chain risks and improving long-term procurement reliability (Meriana & Nugraha, 2025). In general, both the receiving and goods request procedures demonstrate strong compliance with Utojo's theoretical framework while also incorporating modern operational practices relevant to the hotel industry. The structured documentation, cross-departmental verification, routine monitoring, and digital system integration form a comprehensive internal control environment that supports operational efficiency, accuracy, and accountability. The enhancements made by Hotel X show adaptability to the specific requirements of hospitality operations, particularly in handling high-rotation and perishable inventory items. These findings collectively indicate that Hotel X has successfully established a robust, reliable, and well-controlled inventory management system that not only meets theoretical standards but also reflects contemporary best practices in the industry.

CONCLUSION

Based on the analysis of the Standard Operating Procedures (SOPs) for receiving and requisitioning goods at Hotel X Bogor, it can be concluded that the SOPs have been well-structured and support effective hotel operational management. The application of the FIFO principle, a clear warehouse schedule, a stock verification mechanism through purchase orders, and assistance for sensitive food items indicate that the hotel has implemented strict quality and quantity controls. Furthermore, daily recording and monthly inventories serve as important control systems to prevent stock discrepancies and potential losses. However, consistent SOP implementation and periodic evaluation are still necessary to ensure optimal, efficient, and industry-standard operational processes.

process, including observations and interviews that significantly contributed to the depth of this study. Additionally, the author is thankful for the encouragement and constructive feedback from lecturers and colleagues, which have been instrumental in refining the final outcome of this work. Lastly, heartfelt thanks are dedicated to family and friends for their unwavering support and motivation during the research journey.

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